

## WJCC PUBLIC SCHOOLS AT-A-GLANCE

Williamsburg-James City County Public Schools (WJCC) is comprised of nine elementary schools, three middle schools, and three high schools. The actual enrollment for FY 2011-2012 was 10,671: an increase of 122 students from the FY 2010-2011 enrollment of 10, 549. For FY 2011-2012, City enrollment was 918 and James City County enrollment was 9,753. Almost 31% of our students are eligible for free and reduced meals under the Federal lunch program. In 2011-2012, Williamsburg-James City County Public Schools had a staff of approximately 1,730 full-time employees.

WJCC Schools serve the public education needs for the City of Williamsburg and the County of James City in a unified school district in Virginia, a suburban community. The City and the County are located on the northern side of the Virginia Peninsula near the cities of Hampton and Newport News and located halfway between Hampton and Richmond. The major employers in these surrounding areas include Newport News Shipbuilding, Langley Air Force Base, Fort Eustis, and the National Aeronautics and Space Administration. Although it has a growing industrial base of its own, much of the City and the County serve as a bedroom community to the surrounding industrialized area. The 2010 Census data shows James City County as the 5<sup>th</sup> fastest growing locality in the Commonwealth of Virginia and it is the fastest growing locality in the Hampton Roads area.

CC	SCHOOL NAME	MASCOT	STREET ADDRESS	CITY/COUNTY	MAIL LOCATION	ZIP	757-
<b>Elementary Schools (Grades Pre-K to 5)</b>							
21	Clara Byrd Baker	<b>Bears</b>	3131 Ironbound Road	James City County	Williamsburg	23185	221-0949
22	Rawls Byrd	<b>Penguins</b>	112 Laurel Lane	James City County	Williamsburg	23185	229-7597
23	DJ Montague	<b>Mustangs</b>	5380 Centerville Road	James City County	Williamsburg	23188	258-3022
24	Norge	<b>Roadrunners</b>	7311 Richmond Road	James City County	Williamsburg	23188	564-3372
25	Matthew Whaley	<b>Patriots</b>	301 Scotland Street	Williamsburg	Williamsburg	23185	229-1931
26	James River	<b>Dolphins</b>	8901 Pocahontas Trail	James City County	Williamsburg	23185	887-1768
27	Stonehouse	<b>Sea Stars</b>	3651 Rochambeau Drive	James City County	Williamsburg	23188	566-4300
28	Matoaka	<b>Cardinals</b>	4001 Brick Bat Road	James City County	Williamsburg	23188	564-4001
29	J. Blaine Blayton	<b>Bumblebees</b>	800 Jolly Pond Road	James City County	Williamsburg	23188	565-9300
<b>Middle Schools (Grades 6 to 8)</b>							
31	Berkeley	<b>Bulldogs</b>	1118 Ironbound Road	Williamsburg	Williamsburg	23188	229-8051
33	Toano	<b>Tigers</b>	7817 Richmond Road	James City County	Toano	23168	566-4251
34	Lois Hornsby	<b>Hawks</b>	850 Jolly Pond Road	James City County	Williamsburg	23188	565-9400
<b>High Schools (Grades 9 to 12)</b>							
36	Lafayette	<b>Rams</b>	4460 Longhill Road	James City County	Williamsburg	23188	565-4200
38	Jamestown	<b>Eagles</b>	3751 John Tyler Highway	James City County	Williamsburg	23185	259-3600
39	Warhill	<b>Lions</b>	4615 Opportunity Way	James City County	Williamsburg	23188	565-4615
32	School Board & Central Office at James Blair		117 Ironbound Road	Williamsburg	Williamsburg	23185	603-6400



## VALUES, VISION and MISSION STATEMENT

### **Core Values:**

Individualism, Integrity, Innovation, Accountability and Collaboration

### **Vision:**

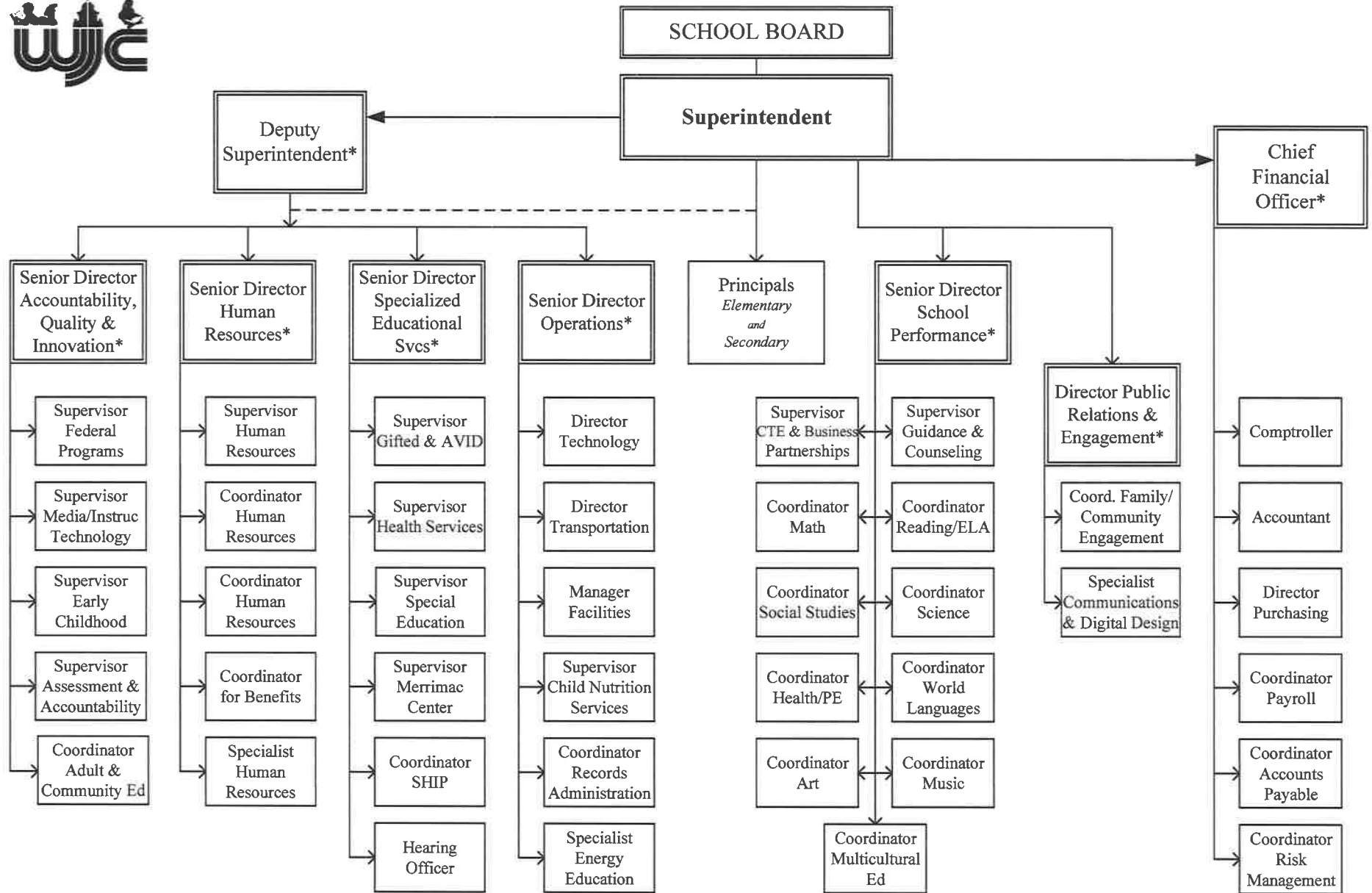
Pursuing excellence and championing the success of all students.

### **Mission:**

WJCC provides every student with the knowledge, skills, and values to be a lifelong learner, communicate, think critically, work and live productively, and contribute constructively to the lives of others. WJCC is committed to providing the variety of programs necessary to address the range of students' interests and needs as they grow academically, socially, and emotionally.

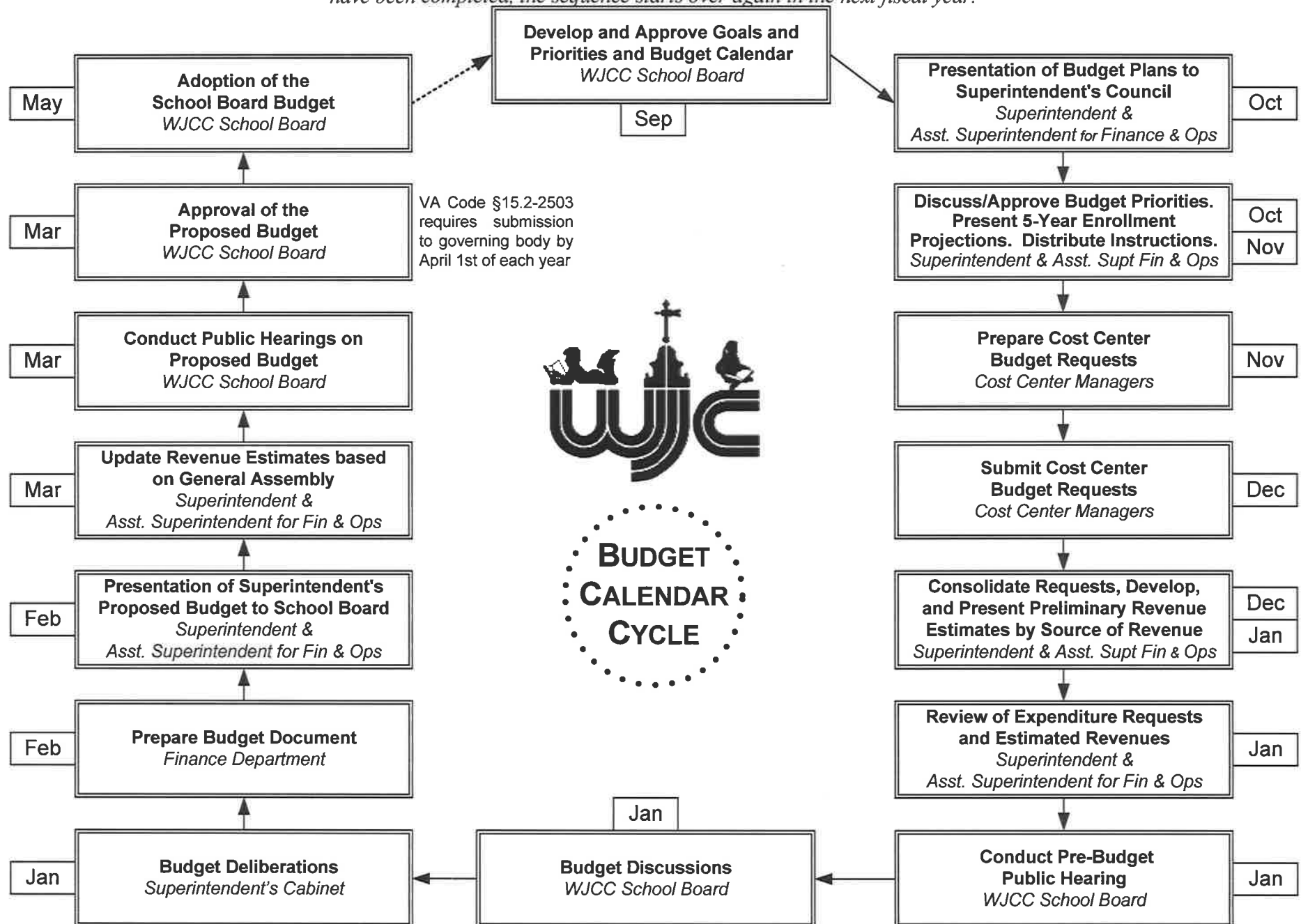


# WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS



\*Denotes Member of Superintendent's Cabinet  
7-01-2012

*This chart illustrates the steps in the budget cycle. These are procedures used by the Finance Department of the WJCC Public Schools to record all budget requests and prepare the budget. Please note that constant adjustments are made to the budget throughout the cycle. When the steps have been completed, the sequence starts over again in the next fiscal year.*





One vision.  
One word.

*Premier*



**WILLIAMSBURG-JAMES CITY COUNTY PUBLIC SCHOOLS FY2012-2013 BUDGET**

## **BUDGET CALENDAR NARRATIVE for FY2012-2013**

### **Budget Process Summary**

As a prelude to developing the Superintendent's Proposed Budget, a public hearing is conducted to gather community input. Williamsburg-James City County Public Schools' personnel develop departmental and school budget requests and a budget review process is conducted. The School Board establishes, consistent with the Strategic Plan, budget goals and priorities, which serve as the basis for educationally-based, budget-supported decisions made throughout the budget development process.

There are three primary phases in the budget development process: 1) *Superintendent's Proposed Budget* (administrative recommendation presented to the School Board), 2) *School Board Proposed Budget* (School Board recommendation to the County Board of Supervisors and the City Council, and 3) *School Board Adopted Budget* (School Board adopted budget based on funding authorization/appropriation by County and City).

Changes may be made during each phase and opportunities for public input are provided throughout the budget process, which generally runs from September to May.

<b>DATE</b>	<b>PROCESS</b>	<b>RESPONSIBLE PARTIES</b>	<b>DETAIL</b>
October 2011	Presentation of Budget Plans to Superintendent's Cabinet	Superintendent and Assistant Superintendent for Finance & Operations	The Superintendent's Cabinet discusses the proposed budget formation process.
October 4, 2011 <i>School Board Work Session</i>	Initial Budget Discussion	WJCC School Board Superintendent and Assistant Superintendent for Finance & Operations	Budget Development Process Discussion.
November 2011	Present 5-Year Enrollment Projections	Assistant Superintendent for Finance & Operations	Updated enrollment projections based on Fall (September 30 <sup>th</sup> ) enrollment will be made available.
November 2011	Prepare Cost Center Budget Requests	Cost Center Managers	Distribute instructions to Cost Center Managers. With guidance from the WJCC Finance Department, schools and departments prepare their respective budget request.
November 11, 2011	School Board Retreat	WJCC School Board and Superintendent	Discussion and Approval of School Board budget priorities.
December 2011	Submit Cost Center Budget Requests	Cost Center Managers	After developing their respective budget requests, schools and departments submit their budget proposals to central office for consideration.

DATE	PROCESS	RESPONSIBLE PARTIES	DETAIL
December 2011	Consolidate Budget Requests	Assistant Superintendent for Finance & Operations and Senior Director for Finance	The Finance Department compiles proposals made by individual schools and departments. In addition, cost estimates for system-wide costs are calculated.
January 2012	Present Preliminary Revenue Estimates	Assistant Superintendent for Finance & Operations and Senior Director for Finance	Preliminary revenue estimates are formed after the Governor introduces the Commonwealth's budget.
January 2012	Review of Expenditure Requests and Estimated Revenues	Assistant Superintendent for Finance & Operations and Senior Director for Finance	Proposed cost center expenditure plans are reviewed and clarification sought where appropriate.
January 14, 2012	School Board Retreat	WJCC School Board, Superintendent & Cabinet	School Board Retreat to discuss the FY2012-2013 Budget.
January 17, 2012 <i>6:30pm Public Hearing prior to Regular School Board Meeting</i>	Conduct Pre-Budget Public Hearing	WJCC School Board and Superintendent	As a prelude to the development of budget proposals, a public hearing is conducted to gather community input as to their priorities and suggestions.
January 2012	Budget Deliberations	Superintendent's Cabinet	Prior to the Superintendent's Budget being finalized, the Superintendent's Council meets to review proposals and offer input for the Superintendent's consideration.
February 2012 <i>Meeting Date: To Be Determined</i>	Joint Meeting	WJCC School Board, JCC Board of Supervisors, Williamsburg City Council	Joint meeting to discuss budget matters and other matters of interest.
February 2012	Prepare Budget Document	Finance Department	In preparation for presentation to the School Board, the final Superintendent's Proposed Budget is prepared for distribution and released.
February 21, 2012 <i>School Board Regular School Board Meeting</i>	Presentation of Superintendent's Proposed Budget to School Board	Superintendent and Assistant Superintendent for Finance & Operations	Superintendent presents the recommended budget proposal for the School Board's consideration. VA §22.1-92. <i>Estimate of moneys needed for public schools; notice of costs to be distributed.</i> states "It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in §15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary."
March 2012	Update Revenue Estimates based on General Assembly	Assistant Superintendent for Finance & Operations and Senior Director for Finance	Revenue estimates are refined based on any General Assembly action or on the basis of current information related to other revenue sources.

March 6, 2012 <i>Public Hearings before the Regular School Board Meeting</i>	Conduct Public Hearings on Proposed Budget	WJCC School Board	So that the School Board has the benefit of hearing public opinion in regard to the budget, a public hearing is conducted to gather input. The applicable law is VA §22.1-92. <i>Estimate of moneys needed for public schools; notice of costs to be distributed</i> which states “Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division.”
March 20, 2012 <i>School Board Regular Meeting</i>	Approval of School Board Proposed Budget	WJCC School Board	After deliberation, the School Board approves its budget proposal to forward to the County and City for their consideration of appropriation levels.
May 15, 2012	Adoption of the School Board Budget	WJCC School Board	Based on the funding level provided by the County and City, the School Board is required to make any necessary adjustments to the proposed budget so that it meets the approved funding level.

*January 3, 2012*

## READER'S GUIDE TO THE BUDGET

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The Williamsburg-James City County Public Schools Budget is a document summarizing all educational programs and related services provided by the Williamsburg-James City County School Board to the approximately 10,500 students enrolled in the public school system in Williamsburg-James City County. It is a plan for the coordinating of revenues and expenditures.

### **HISTORICAL INFORMATION**

Under the terms of an agreement dated January 14, 1954 (the Agreement) between the governing bodies and the School Board of the City of Williamsburg (the City) and James City County (the County), effective July 1, 1955, the localities consolidated the operations of their school systems (the Schools).

The Schools are responsible for elementary and secondary education for the City and the County. Two members of the School Board are appointed by the City Council of the City of Williamsburg. Five members of the School Board are elected by the citizens of James City County.

### **SCHOOL BOARD COMPOSITION and RESPONSIBILITIES OF THE BOARD and BOARD OF SUPERVISORS and CITY COUNCIL**

The School Board is a seven-member (two representing the City which are appointed by City Council and five representing the County which are elected) body vested with legislative powers. The members serve four-year overlapping terms.

The Board is responsible for elementary, secondary, adult, and vocational education at 15 school locations. The Board appoints the Superintendent who is the executive and administrative head of the public school division. The Board is responsible for setting policy, while the Superintendent and his staff are charged with managing the School Division's operations.

The School Division is fiscally dependent; i.e., it does not have taxing or levying (borrowing) authority and derives most of its funding from the Commonwealth of Virginia and the City of Williamsburg and James City County. The City Council and Board of Supervisors approves the School Board's Operating Budget total appropriation level, levies the necessary taxes to finance the operations, and approves the borrowing of money and the issuance of bonds when necessary. In other words, the School Board is fiscally dependent upon the governing bodies that levy the necessary taxes and provide the financial resources to be used for the operation of the Schools and acquisition or construction of facilities.

Costs related to the operation of the Schools are apportioned between the two localities in accordance with the Agreement, as amended. According to the Agreement, as amended, the City and the County permit the Schools to retain and determine the use of any year end surplus funds up to an amount equal to \$500,000 of the total school operating budget. Any funds that exceed that amount shall be dedicated to, and identified in, the capital budget for the following year.

The city and county are also responsible for the redemption of debt, and compliance with legal limits for debts. The effect of city debt allocated for school purposes has an impact on the amount of local funds available for operations. The School Board has the responsibility to meet the educational needs of the community within the funds remaining for operations. The Board of Supervisors and City Council are prohibited by law from exercising control over specific appropriations within the operating budget. The city and county appropriates funds by a single amount (lump sum).



### ACCOUNTING for SCHOOL BOARD FUNDS

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the General Fund (*the Operating Budget*), the Child Nutrition (Food Services) Fund, the School Grants Fund (*various categorical grants*). The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Budgetary controls are maintained to ensure compliance with Virginia statutes governing public entities and school operations. These statutes provide legal standards for preparing, presenting, adopting, and administering the budget. The School Board presents a proposed budget to the City and the County, the governing bodies, who then adopt their own operating and capital project budgets incorporating their contributions to the School Division. The School Board makes any required adjustments, and then adopts an amended budget. The Superintendent is authorized to make expenditures and commitments of funds as approved by the Board in the adopted annual budget in accordance with the Board's policies and applicable state and federal regulations and laws.

The accounting policies of the Schools conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the more significant accounting policies of the Schools:

### SOURCES of REVENUE

Revenue for the operation of the school division is received from three primary sources: federal, state (*including State Sales tax*), and the local governing body.

*Federal Funds* consist of *categorical funds* that are designated for specific programs. These funds are in addition to the operating budget which represents the "nuts and bolts" of the system, the district receives significant (see grants section) supplemental funding, particularly from the federal government, in the form of specific purpose grants including Class Size Reduction Initiative, Title 1 (*No Child Left Behind Act-NCLB*), IDEA (Individuals with Disabilities Education Act), etc. These funds are subject to the federal budget process.

*State Funds* consist of *Standards of Quality (SOQ)* payments and *categorical* amounts established by the General Assembly on a biennial basis. SOQ payments are derived by multiplying the per-pupil amounts determined by the General Assembly by the projected March 31 Average Daily Membership (ADM). The September 30 Projected Enrollment is used to estimate the March 31 ADM using historical rates of decline. SOQ payments are shared by the state and the local government based upon a ratio entitled the Composite Index. The Composite Index is determined by the state with each biennium and represents the local government's ability to fund public education.

In addition to SOQ payments, the state also provides categorical funds to pay the state's share of certain specific courses or activities, such as dropout prevention, vocational education, and special education.

*State Sales Tax*, since 1985, is required by the Appropriations Act to be shown as a separate source of revenue in local budgets. One and one-eighth cent of the sales tax is returned by the state to localities for public education and is distributed to school divisions based on the number of school-aged children residing in each locality. A census is conducted every three years by each locality to determine the number of school-aged children who reside there. The results of the census are utilized by the state to determine the distribution of sales tax to each school division.

*Local Funds* consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale of equipment, as well as the appropriation by Board of Supervisors and City Council. The City Council must contribute a minimum level of funding, referred to as the Standards of Quality (SOQ) payments. This minimum level of funding is determined by the Composite Index and is applied to the per-pupil amounts defined by the state for the Standards of Quality. The local government provides an appropriation for education in excess of the Standards of Quality payments and determines the level of total education support.

### EXPENDITURE CATEGORIES

Education programs and other programs are grouped by state-mandated categories. The six categories in the Operating Budget are:

- Instruction – further broken down by classifications within the function
- Student Attendance, and Health – further broken down by classifications within the function
- Administration – further broken down by classifications within the function
- Pupil Transportation – further broken down by classifications within the function
- Operations and Maintenance – further broken down by classifications within the function
- Technology – further broken down by classifications within the function

The categories are broken down further into the following expenditure types:

- Personnel Services – further broken down by object classifications full time employees, substitutes, workshops and part-time employees
- Fringe Benefits - further broken down by object classifications FICA, Virginia Retirement costs, Health Insurance subsidy, and other employee benefits
- Purchased Services - further broken down by object classifications tuition payments, consultants, school allocations, printing
- Other Charges - further broken down by object classifications utilities, fuel postage
- Materials and Supplies - further broken down by object classifications instructional supplies, office supplies
- Capital Outlay - further broken down by object classifications school allocations, bus, vehicle and equipment replacements

In addition, a cost center report is provided which break down expenses by the department or school which has control of those particular resources.

### BUDGET PROCESS

The state code requires that the School Board present a balanced budget, in which revenues equal expenditures, to the city and county on or before April 1. This budget document covers the period from July 1 through June 30 and has been prepared upon the modified accrual basis of accounting.

There are three primary phases in the budget development process: 1) *Superintendent's Proposed Operating Budget* (administrative recommendation presented to the School Board), 2) *School Board Proposed Budget* (School Board recommendation to the County Board of Supervisors and the City Council, and 3) *School Board Adopted Budget* (School Board adopted operating budget based on funding authorization/appropriation by County and City).

The annual budget process begins in September with the development of the budget calendar. In October/November, the administration seeks input and approval from the School Board in regard to the process that will be used for formulating next year's budget. The School Board, working with the Superintendent and Assistant Superintendent/Chief Financial Officer, forms the budget goals and priorities that WJCC will use during budget development. This is a critical component to the process. From November through December, departmental and school budget requests are compiled and analyzed, and meetings are scheduled with the budget/cost center managers to discuss requests and proposals for new positions, expanded programs, and new initiatives. The *Superintendent's Proposed Budget* is developed and presented to the School Board in February. After a public hearing on the budget, the School Board approves the budget proposal (in March); it is then brought before the County Board of Supervisors and the City Council. The localities must approve the appropriation for the school system no later than May 15. Following the approval of total budget appropriation, the School Board makes the necessary adjustments to their budget proposal and adopts a final budget.

### CAPITAL BUDGET PROCESS

The budget calendar/timeline for the adoption of the Capital Improvement Program (CIP) closely follows that of the operating budget. The CIP process begins in October. CIP request forms are sent to schools and offices and are returned to administration in late October. The CIP is presented to the School Board for approval in February and is then sent to the city and county for review and approval. The City and County adopts the CIP in May along with the operating budget.

### BUDGET AMENDMENT PROCESS

Amendments to the appropriated operating budget are made in accordance with *Board Policy DA (Fiscal Management)*, which governs budget transfers. The policy states:

The superintendent or his/her designee (Assistant Superintendent/Chief Financial Officer) shall be responsible for administering the division budget in accordance with board policies and applicable state and federal regulations, and laws; therefore, the superintendent or his/her designee is authorized

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to make expenditures and commitments of funds and will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. Funds may be transferred by the School Board from one category to another. These categories are defined as those contained under Section 22.1-115.1 (instruction, administration, attendance and health, pupil transportation, operation and maintenance, school food services and other non-instructional operations, facilities, debt and fund transfers, and contingency reserves).
2. The superintendent or designee shall be authorized by the School Board to make line item transfers within a category, up to \$100,000 per transfer. Transfers in excess of \$100,000 will require School Board approval.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

Administrative control is also maintained at the cost center level; i.e., no budget (cost center) manager may expend or encumber more than the budgeted amount for the cost center. In addition, the policy does not permit capital outlay expenditures in excess of available capital outlay funds. The following procedures are used for budget amendments:

Initiation of Transfer	Transfer documents initiated by budget (cost center) managers and submitted to the Finance Department for verification of availability of funds and proper authorization.	
Approval of Transfer (within category)	<i>Transfers up to \$100,000 within category</i>	Must be approved by the Assistant Superintendent/Chief Financial Officer
	<i>Transfers in excess of \$100,000 within function</i>	Must be approved by the School Board
Approval of Transfer (between category)	<i>Any transfer amount</i>	Must be approved by the School Board

### CODE of VIRGINIA

#### §22.1-92. Estimate of moneys needed for public schools;

A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in §15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least ten days prior to any

## READER'S GUIDE TO THE BUDGET

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hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

*A county school board is vested with the use and control of all school funds, whether derived from state appropriations, local taxation, or other sources, and has exclusive authority to expend the funds set apart by law for school purposes.*

§15.2-2503. Time for Preparation and Approval of Budget; Contents. All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency. The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins.

§22.1-88. Of What School Funds To Consist. The funds available to the school board of a school division for the establishment, support, and maintenance of the public schools in the school division shall consists of state funds appropriated for public school purposes and apportioned to the school board, federal funds appropriated for educational purposes and apportioned to the school board, local funds appropriated to the school board by a local governing body or such funds as shall be raised by local levy as authorized by law, donations, or the income arising there from, and any other funds that may be set apart for the public school purposes.

§22.1-89. Management of Funds. Each school board shall manage and control the funds made available to the school board for public schools and may incur costs and expenses. If funds are appropriated to the school board by major classification as provided in §22.1-94, no funds shall be expended by the school board except in accordance with such classifications without the consent of the governing body appropriating the funds.

§22.1-90. Annual Report of Expenditures. Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures.

§22.1-91. Limitation on Expenditures; Penalty. No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.

§22.1-93. Approval of Annual Budget for School Purposes. Notwithstanding any other provision of law, including but not limited to Chapter 25 (§15.2-2500 et seq.) of Title 15.2, the governing body of a county shall prepare and approve an annual budget for educational purposes by May 1<sup>st</sup> or within thirty days of the receipt by the county of the estimates of state funds, whichever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May 15<sup>th</sup> or within thirty days of the receipt by the municipality of the

estimates of state funds, whichever shall later occur. The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

§22.1-94. Appropriations by County, City or Town Governing Body for Public Schools. A governing body may make appropriations to a school board from the funds derived from local levies and from any other funds available, for operation, capital outlay and debt service in the public schools. Such appropriations shall be not less than the cost apportioned to the governing body for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law. The amount appropriated by the governing body for public schools shall relate to its total only or to such major classifications prescribed by the Board of education pursuant to §22.1-115. The appropriations may be made on the same periodic basis as the governing body makes appropriations to other departments and agencies.

### **WJCC PUBLIC SCHOOLS SIGNIFICANT BUDGET and ACCOUNTING REQUIREMENTS**

Williamsburg-James City County Public Schools prepares audited financial statements at the conclusion of each fiscal year. These statements more fully discuss our accounting requirements and are available upon request. The items below are selected items from these statements.

**Basis of Accounting:** The accounting and financial reporting treatment related to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the combined balance sheet in the fund statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The fund financial statements of the General/Grants, Non-major (Child Nutrition and Capital Projects), and Agency Funds are maintained and reported on the modified accrual basis of accounting using the current financial resources measurement focus. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. With respect to federal, state, and local revenues, the term “available” is limited to collection within 60 days of fiscal year-end. Interest income is recorded when earned. Tuition and various fee revenues are not susceptible to accrual because they generally are not measurable until received in cash. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures are recorded when the fund liability is incurred, except for principal and interest on general long term debt, which is recognized when due and certain compensated balances, which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

**Budgets and Budgetary Accounting:** The Superintendent is required by Section 22.1-92 of the Code of Virginia, as amended, to prepare, with the approval of the School Board, and submit to the County Board of Supervisors and City Council “the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public school division”. Before the School Board gives final approval to its general operating, grants, child nutrition, and capital projects budgets, the School Board is required to hold at least one public hearing. The proposed operating budget must be balanced with projected expenditures equal to estimated revenues and/or the required financing from the proper undesignated fund balances. The necessary budget ordinances are also submitted at this time. Annual budgets are legally adopted for the General,

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Grants, Child Nutrition, and Capital Projects Funds. The budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented on the modified accrual basis of accounting. Revenue that is reported on a cash basis (recorded upon actual receipt). Accordingly the Budgetary Comparison Schedule for the General Fund presents the actual expenditures in accordance with the accounting principles generally accepted in the United States on a basis consistent with the legally adopted budgets as amended. Unexpended appropriations on the annual budgets lapse at the end of each fiscal year except as permitted to be carried over by the localities.

### SCHOOL BOARD FUNDS

This budget consists of five funds under the control of the School Board. They are as follows:

<b>Funding Source</b>	<b>Purpose</b>	<b>State Code</b>
Operating Budget	The School Board Operating Budget is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system. The budget is divided into four Budget major categories: Instruction; Administration, Attendance, and Health; Transportation; and Operations and Maintenance.	<i>Code of Virginia, Section 22.1-115</i>
Capital Improvement (CIP fund)	The Capital Improvement Budget is the basic financing plan for capital needs, including school facilities. While the capital budget addresses the current year's needs, the Capital Improvement Program has capital projects programmed over a six-year span.	<i>Code of Virginia, Section 22.1-115</i>
Grants Funds	Categorical Grants provide assistance to school divisions for particular program purposes of federal and state interest. These grants encourage recipient divisions to expand expenditures to support certain instructional funds.	<i>Code of Virginia Sections 22.1-115 and 15.1-162.11</i>
Child Nutrition (Food Services)	The Food Services (Cafeteria) fund is a special revenue fund that supports cafeteria and food services operations and is separate from the basic School Board Operating Budget. The purpose of the fund is the management and control of resources and funding for cafeteria food services.	<i>Code of Virginia, Section 22.1-115</i>
State Operated Programs	The State provides funding for certain educationally related programs, e.g., detention center, hospital educational programs. WJCC Public Schools is the fiscal agent of the programs and provides supervision for the program. All funding is provided by Commonwealth of Virginia.	

## FY 2012-2013 WJCC SCHOOL BOARD BUDGET GOALS

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In forming the expenditure proposal, the administration used the following goals as a foundation for the funding decisions:

**BUDGET LONG-RANGE GOAL:** *To improve WJCC budgets so that they are more instructionally focused, performance based, data-informed, transparent and are closely aligned with the educational goals of the school division, whereby, resources are dedicated to those activities which have the highest educational return on investment. (In accomplishing this goal, resource reallocation will be pursued as a means to better target resources after “start, stop, and amend” program evaluation.)*

**BUDGET ANNUAL IMPROVEMENT GOAL:** *To develop the budget in a transparent, collaborative process which includes stakeholder involvement and produce a budget which support the school division’s educational goals.*

**BUDGET GOALS:** In preparation for the 2012-2013 budget, the School Board adopted a budget development calendar and held a budget retreat on November 11, 2011 to set Budget Priorities. The following priorities were adopted by the Board at their December 6, 2011 special call meeting:

- Continue to provide career and technical education for WJCC. Explore opportunities to enhance and expand CTE offerings which are convenient to WJCC.
- To assess and improve grade level reading ability focusing on 3rd and 6th grades with special attention to subgroup achievement gaps.
- To continue to assess and explore opportunities to support alternative education needs.
- Promote staff development opportunities and identify best practices in teacher training to ensure knowledge of current conduct and ethics practices.
- Continue implementing the recommendations of the Compensation Study for quality teaching and learning; and, recruit and retain a highly-qualified and diverse faculty and staff.
- To improve shared data environments including student data management systems.
- To keep the public informed on the achievements and accomplishments of the school division by developing an innovative comprehensive public relations plan.